31st December 1921.

100(1)

My dear Mr. D'Souza,

I am much obliged for your letter and the two notes which accompanied it. I am going through them.

I am glad you have laid sufficient emphasise on the aspect of the Fiscal Problem relating to Indian States. I understand that the Maharaja Scindia of Gwalior has sent up a representation to the Commission, urging that the States should be given a fair proportion of the Customs Duties, levied by the Government of India on imported goods.

I know you won't mind a little criticism. Your note is a very able and exhaustive one but it seems to me rather long. A shorter note is more likely to be read by the Commission than a long one, and I should, if I may, suggest your making it as brief as possible.

Yours sincerely,

M Mirza M Ismail